



This is an ONLINE ONLY form.

Annual Allowance - Scheme Pays quote request

Please complete this form in **black ink** and in **BLOCK CAPITALS** and return it to:
Civil Service Pensions, Capita Pension Solutions, PO Box 713, Darlington DL1 9JZ.

Scheme Pays

There are two types of Scheme Pays: Mandatory and Voluntary.

You can use Mandatory Scheme Pays if you meet the following criteria.

- Your pension input amount within a single Civil Service pension scheme is in excess of £40,000.
- The tax charge resulting from the excess within that scheme is over £2,000*.
- Your Scheme Pays deduction is applied to the benefits within that scheme only.

*Limits may apply to members with a tapered Annual Allowance

You can use Voluntary Scheme Pays if:

- you don't meet the Mandatory Scheme Pays criteria but you still wish to pay your tax charge by Scheme Pays.

Applying for Scheme Pays

You will need to advise HM Revenue & Customs (HMRC) if you plan to use Scheme Pays. The process for applying for Scheme Pays is shown below.

Please note: you won't be able to withdraw your application after we've received your acceptance form. However, we can accept revisions to a tax charge, amend your record and reclaim any overpaid tax.

Action

Action	Deadline date
You receive a Pension Savings Statement	By 6 October 2023
Complete and return to us a Scheme Pays quote request form	By 17 November 2023
We issue you with your Scheme Pays quote	By 8 December 2023
If you decide to go ahead with using Scheme Pays, you complete and return your Scheme Pays form accepting the quote	By 22 December 2023
We process your Scheme Pays deductions	By 15 January 2024
You notify HMRC that you have a tax charge owing and your intention to pay it using Scheme Pays	31 January 2024
If you're using Voluntary Scheme Pays, we'll pay your tax charge	31 January 2024
If you're using Mandatory Scheme Pays, we'll pay your tax charge	14 February 2025

Any application received outside the above dates will still be processed but payment by HMRC's deadlines cannot be guaranteed.

Tax is your responsibility. If you're liable to pay any Annual Allowance tax charge, you should follow HMRC's guidelines for calculating, declaring and paying any tax due.

Information on how to calculate whether there is any tax to pay is available at:

www.gov.uk/tax-on-your-private-pension/annual-allowance

Your personal details

Full name

Current address

Postcode

Telephone number

Email address

National Insurance number

Member number**

**Your member number is an eight digit number which can be found on the covering letter to your Pension Savings Statement (PSS).

Your Scheme Pays information

Using your answers, we'll check your eligibility for Scheme Pays. If you're eligible, we'll provide you with a quote showing the permanent effect Scheme Pays could have on your Civil Service pension benefits.

The tax year you exceeded the Annual Allowance and a tax charge is payable (e.g. 2020/21)

The Annual Allowance **tax charge** you wish to pay using Scheme Pays. This is **NOT** the 'Amount on which tax is due' as shown on the results using the online HMRC calculator; it is the tax charge based on that amount. You need to calculate the charge at your marginal tax rate. £

Does this include an amount in respect of an arrangement other than those on your Pension Savings Statement?	Yes	No
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Are you subject to a tapered (reduced) Annual Allowance?	Yes	No
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Is your request to amend a previous Scheme Pays?	Yes	No
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If yes, please detail the total Annual Allowance tax charge you now wish to pay £ for the tax year to which it relates.

If you're subject to a tapered Annual Allowance, only part of your tax charge can be on a Mandatory basis. If you have missed the 31st January deadline, you may wish to split your tax charge into Voluntary and Mandatory, as Mandatory has a later payment deadline (please see front of form). We cannot assist you with this calculation.

See: www.gov.uk/hmrc-internal-manuals/pensions-tax-manual/ptm056410 for further details.

Complete this section only if you're subject to tapered Annual Allowance and wish to split your tax charge

Amount of tax charge on a Mandatory basis from your Principal Civil Service Pension Scheme (classic / classic plus / premium / nuvos). £

Amount of tax charge on a Voluntary basis from your Principal Civil Service Pension Scheme (classic / classic plus / premium / nuvos). £

Amount of tax charge on a Mandatory basis from your Civil Service and Others Pension Scheme (alpha). £

Amount of tax charge on a Voluntary basis from your Civil Service and Others Pension Scheme (alpha). £

The Annual Allowance tax charge is not shown on your Pension Savings Statement. Information on how to calculate whether there is any tax to pay is available at: www.gov.uk/tax-on-your-private-pension/annual-allowance

You will need to make a separate quote request each year you exceed the Annual Allowance and have a tax charge to pay. and Others Pension Scheme (alpha).

Your declaration

Please tick the boxes to confirm the following:

I understand it is my responsibility to read the guidance on the HMRC website in relation to Scheme Pays

I understand that if I choose not to proceed with Scheme Pays, I must make other arrangements with HMRC to pay the Annual Allowance tax charge

The Annual Allowance tax charge shown above has been calculated in accordance with HMRC guidance

I am aware that if I accept the Scheme Pays quote, I cannot withdraw from the arrangement

I understand that my Civil Service pension benefits will be permanently adjusted to take account of the payment of the Annual Allowance charge made by the Scheme Administrator

Full name

Date

The Scheme Manager, Cabinet Office, is committed to managing your data in line with Data Protection Legislation. For more information about how your data is managed, please visit: www.civilservicepensionscheme.org.uk/privacy-policy